




STATE OF DELAWARE
DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTING
540 SOUTH DUPONT HIGHWAY
THOMAS COLLINS BUILDING (D570C), SECOND FLOOR, SUITE 3
DOVER, DELAWARE 19901

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MEMORANDUM
02-08

TO: All Department and School Fiscal Officers
FROM: Trisha L. Neely, Director 
DATE: April 2, 2002
SUBJECT: **FY 2002 GAAP CLASSES**

All State organizations are required to complete a GAAP package reporting accrued assets and liabilities held outside the DFMS accounting system at June 30 of each fiscal year. This information is used in the preparation of state financial statements.

The Government Accounting Standards Board has issued new statements that require major changes to the GAAP reporting process, GASB 33 & 34. These changes will impact the information to be provided by state agencies and schools. It is recommended that all personnel involved in the preparation and data entry of the GAAP package attend one of the classes listed on the following page. Separate classes are offered for new employees (those who have never worked on the GAAP project) and update classes for those experienced in GAAP package preparation.

All classes will be held at the U of D Paradee Center in Dover. Classes are offered as follows:

May 9, 29 and 31 - Update Classes for **Experienced Staff** (those who have previously prepared or assisted in the preparation of the GAAP package). Morning classes begin at 8:30 and afternoon classes at 12:30.

May 2, 6 and 23 - Classes for **New Staff** will be held from 8:30 am to 4 pm with one hour for lunch.

Please complete and return or FAX (302-744-1045) the attached registration form to Lewis Brooks by April 15, 2002 or if you need directions or have questions, please phone Mr. Brooks at (302) 744-1039.

TLN:lab

Attachment

cc: Ron Draper, Administrative Auditor

FY 2002 GAAP Classes Registration Form

Two classes are being offered - update classes for those with experience preparing the GAAP package and new classes for new staff who have limited or no experience with the GAAP package reporting process. The update classes are half-day classes beginning at either 8:30 am or 12:30 pm, while classes for new staff are all day - 8:30 am to 4 pm allowing one hour for lunch. Please fill in the appropriate class section below. Please return your registration early as **class size is limited**. Your registration will **NOT** be confirmed. You will be contacted only if the class you have selected is full and we need to reschedule you for another day.

UPDATE CLASSES:

Complete the form below indicating which date and time you prefer to attend. AM classes begin at 8:30 am, afternoon classes begin at 12:30 pm. **Please be sure to enter the 6-digit budget unit agency number for your agency and YOUR 7-DIGIT phone number. You MUST write in AM or PM on the day of your choice.**

Agency Name	Agency #	Employee Name	Phone #	(AM or PM)		
				May 9	May 29	May 31

CLASSES FOR NEW STAFF:

Complete the section below. Class will begin at 8:30 am and end at approximately 4:00 pm with a one hour break for lunch. **Please be sure to enter the 6-digit department number and your 7-digit phone number.**

Agency Name	Agency #	Employee Name	Phone #	May 2	May 6	May 23

When completed, return this form by April 15, 2002 to:

Lewis Brooks, Training Administrator
 Department of Finance
 Division of Accounting
 Thomas Collins Bldg., Suite 3
 Dover, DE 19901
State Mail Code – D570C FAX # 302-744-1045

All classes will be held at the U of D Paradee Center in Dover. If you need directions or have questions, please phone Lewis Brooks at 744-1039.